

order to claim the necessary 100 percent deduction and so I would rise to urge this body, of course, to adopt Senator Lamb's proposal.

PRESIDENT: Senator Goodrich. May we have order in the Chamber, please. (Gavel.) Senator Goodrich.

SENATOR GOODRICH: Mr. President, members of the body I, too, rise in support of this and would like to point out an injustice in the 20 percent, 80 percent factor and that is that if an employee, for example, drives that vehicle only for personal use, which is interpreted by IRS as a personal use, back and forth to work, that constitute 5 or 7 percent of the use of the vehicle and yet he gets charged for the full 20 percent of that vehicle which means that that would be recognized income to him when it actually isn't income to him. There is some justification for the amount of driving back and forth to work, but not the whole 20 percent and that is actually creating income for him that he did not get. And, consequently, he would have to pay a tax on that income off of a 1099 at the end of the year and it just plain is not a fact that he used it 20 percent so, consequently, it is a tremendous injustice to the employees and I would wholeheartedly support this resolution.

PRESIDENT: Thank you. The Chair recognizes Senator Lynch.

SENATOR LYNCH: Mr. President and members of the Legislature, as the only one left in my row who has not supported this resolution, I rise to make it unanimous. I support it as well.

PRESIDENT: Thank you. Is there further discussion on LR 44? If not, all those in favor of LR 44 vote aye, opposed vote no. Please record your vote on LR 44, aye or nay. Have you all recorded your vote? The Clerk will record.

CLERK: 31 ayes, 0 nays, Mr. President, on adoption of the resolution. (Vote appears on page 413 of the Legislative Journal.)

PRESIDENT: The motion prevails and LR 44 is adopted. LR 45.

CLERK: Mr. President, 45 offered by Senator Pappas and